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# OFFICE OF THE INSPECTOR GENERAL

DOD AFFORDABILITY ASSESSMENTS FOR MAJOR DEFENSE ACQUISITION PROGRAMS

Report No. 96-069

February 9, 1996

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# Department of Defense

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#### Acronyms

DAB Defense Acquisition Board
FYDP Future Years Defense Program
GAO General Accounting Office
PPBS Planning, Programming, and Budgeting System



#### INSPECTOR GENERAL

DEPARTMENT OF DEFENSE 400 ARMY NAVY DRIVE ARLINGTON, VIRGINIA 22202-2884



Report No. 96-069

February 9, 1996

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE FOR ACQUISITION AND TECHNOLOGY UNDER SECRETARY OF DEFENSE (COMPTROLLER)

SUBJECT: Audit Report on DoD Affordability Assessments for Major Defense Acquisition Programs (Project No. 5AE-0067)

#### Introduction

We are providing this report for your information and use. The report summarizes our survey of DoD affordability assessments and resource allocation decisions for major Defense acquisition programs. An affordability assessment determines whether the life-cycle cost of a program is in consonance with the long-range investment and force structure plans of the Department of Defense and individual DoD Components. The Defense Acquisition Board (DAB) establishes affordability constraints for each acquisition program at Milestone I, Concept Demonstration Approval, and reassesses them at each subsequent milestone decision point. No program should be approved to proceed beyond Milestone I unless sufficient resources, including manpower, are programmed to support projected development, testing, production, fielding, and support requirements in the most recently approved Future Years Defense Program (FYDP) or will be programmed in the next Planning, Programming, and Budgeting System (PPBS) submission.

Enclosure 1 provides definitions of technical terms used in this report.

#### **Audit Results**

Adequate information supported DoD affordability assessments and resource allocation decisions for major Defense acquisition programs. Cost estimates for the programs reviewed were either low risk or supported by independent estimates. For the programs reviewed, future year fiscal projections were consistent with budget projections in the FYDP. Program fiscal projections beyond the FYDP also appeared reasonable. Further, topline fiscal constraints in the FYDP were consistent with the President's budget. Management controls were adequate in that we identified no material weaknesses.

## **Objective**

The overall audit objective was to evaluate the adequacy of information supporting DoD affordability assessments and resource allocation decisions for major Defense acquisition programs to include the use of realistic cost

estimates, topline fiscal constraints, and future year fiscal projections. We also reviewed implementation of the management controls applicable to affordability assessments.

#### Scope

We conducted this survey from August through November 1995 and reviewed data dated from November 1978 through November 1995. To accomplish the objective, we reviewed the processes and procedures for preparation, review, and approval of affordability assessments. To do this, we:

o met with and reviewed documentation provided by representatives of the Under Secretary of Defense for Acquisition and Technology; Under Secretary of Defense (Comptroller); Assistant Secretaries of the Army and the Navy (Research, Development and Acquisition); Assistant Secretary of the Air Force (Acquisition); and Service Acquisition Executive organizations; and

o visited the offices of five major Defense acquisition programs selected for review during the survey. We visited the offices of the Army Tactical Missile System, Block IA and Crusader (Advanced Field Artillery System/Future Armored Resupply Vehicle) Programs; the Navy AIM 9X Short Range Air-to-Air Missile and LPD-17 Class Amphibious Transport Dock Ship; and the Air Force Defense Meteorological Satellite Program (Enclosure 3).

We reviewed the cost estimates that supported the affordability assessments for the programs visited. We also reviewed supporting independent cost estimates for those programs. We evaluated the consistency of topline fiscal constraints, represented by the Future Years Defense Program, with the President's budget. We also reviewed future year fiscal projections reflected in the Defense Program Projection for consistency with the FYDP and for reasonableness beyond the FYDP. To confirm the reasonableness of future year fiscal projections in the Defense Program Projection, we summarized and graphed all major Defense acquisition programs identified in the December 1994 Selected Acquisition Reports.

# Methodology

We conducted this program audit in accordance with auditing standards issued by the Comptroller General of the United States, as implemented by the Inspector General, DoD, and accordingly included such tests of management controls as we deemed necessary. We did not rely on computer-processed data to develop conclusions on this audit.

#### **Management Control Program**

Requirement for Management Control Review. DoD Directive 5010.38, "Internal Management Control Program," April 14, 1987, requires DoD organizations to implement a comprehensive system of management controls that provides reasonable assurance that programs are operating as intended and to evaluate the adequacy of the management controls.

Scope of Review of Management Control Program. We evaluated management controls and procedures related to the adequacy of information supporting DoD affordability assessments and resource allocation decisions for major Defense acquisition programs to include the use of realistic cost estimates, topline fiscal constraints, and future year fiscal projections. To avoid duplicating the efforts of a recent Inspector General, DoD, audit, Report No. 96-028, "Implementation of the DoD Management Control Program for Major Defense Acquisition Programs," November 28, 1995, we did not evaluate the Military Departments' implementation of the requirements of DoD Directive 5010.38 other than with respect to affordability assessments.

Adequacy of Management Controls. For the five major Defense acquisition programs in our survey, management controls over affordability assessments were adequate as they apply to the primary audit objective.

## **Prior Audit Coverage**

Affordability assessments for major Defense acquisition programs have not been the exclusive focus of any audit coverage within the last 5 years. However, problems relating to affordability, cost estimating, and cost-effectiveness of proposed acquisition strategies have been identified in four General Accounting Office reports and three Inspector General, DoD, reports. Enclosure 2 summarizes these reports.

## **Audit Background**

The Planning, Programming, and Budgeting System is the primary means through which the DoD balances requirements and affordability considerations. The purpose of the PPBS is to produce a plan, a program, and, ultimately, a budget for the DoD. The PPBS is defined in DoD Directive 7045.14, "The Planning, Programming, and Budgeting System (PPBS)" and DoD Instruction 7045.7, "Implementation of the Planning, Programming, and Budgeting System (PPBS)." This guidance states that the Defense Resources Board is responsible for the overall process of the PPBS.

In DoD Manual 5000.2, "Defense Acquisition Management Documentation and Reports," February 23, 1991, the Integrated Program Summary is the primary decision document used to facilitate top-level acquisition milestone decisionmaking. It provides a comprehensive summary of program structure, status, assessment plans, and recommendations by the Program Manager and the Program Executive Officer. The affordability assessment is an annex of the

Integrated Program Summary, which outlines the life-cycle resource requirements for the program. The program office is responsible for the preparation of the affordability assessment.

DoD Instruction 5000.2 states that affordability shall be assessed at each milestone decision point beginning with Milestone I, Concept Demonstration Approval. The Instruction further states that no program shall be approved to proceed beyond Milestone I unless sufficient resources, including manpower, are programmed in the most recently approved FYDP or will be programmed in the next PPBS submission. The Cost Analysis Improvement Group reviews the adequacy of the program office's cost estimates to ensure that decisionmakers can make reasonable judgments on affordability.

DoD Instruction 5000.2 is being updated as a part of the acquisition streamlining effort. A draft revision of DoD Instruction 5000.2 is currently being circulated for comment that tends to decrease emphasis on affordability assessments. The draft still requires assessment of affordability as a part of the DAB process before each milestone decision but does not specify an assessment format. However, the draft decreases emphasis on affordability assessments. The draft eliminates the requirement for long-range investment plans to be developed based on best estimates of projected topline fiscal resources. Also, it relaxes the requirement to specify program(s) to be cut if FYDP funding for the program does not support the program as presented to the Defense Acquisition Board. Instead, the draft only requires the DoD Components to commit to incorporating appropriate funding in the next FYDP update. The Office of the Under Secretary of Defense for Acquisition and Technology is working to issue the revised instruction in February 1996.

#### Discussion

Adequate information supported DoD affordability assessments and resource allocation decisions for major Defense acquisition programs. Cost estimates for the programs reviewed were either low risk or supported by independent estimates. For the programs reviewed, future year fiscal projections were consistent with budget projections in the FYDP. Program fiscal projections beyond the FYDP also appeared reasonable. Further, topline fiscal constraints in the FYDP were consistent with the President's budget.

Affordability assessments as currently constituted and as planned do not provide new information to decisionmakers. Further, affordability assessments have limited utility because they present affordability in relation to a DoD Component's topline constraints and do not consider affordability in relation to other programs or mission areas. Consequently, the affordability assessment submitted for program DAB reviews is little more than a funding check. The consideration of program affordability in relation to other programs or mission areas is a resource allocation decision that is made within the PPBS process.

We also noted that affordability assessments were not intended to provide decisionmakers with information concerning the efficiency of procurement plans for the program under review. The stated purpose of the affordability

assessment is to confirm for decisionmakers that life-cycle costs of an acquisition program have been determined to be in consonance with the long-range investment and force structure plans of the DoD and its Components. That is, the affordability assessment simply informs decisionmakers that the program has been made to fit within the Component's topline fiscal constraints.

The Under Secretary of Defense for Acquisition and Technology implemented the requirement for affordability assessments because of topline fiscal constraints for acquisition programs. During our review, we were told that generally, DoD and Service acquisition decisionmakers accommodate this situation by providing reduced funding to all programs rather than by postponing or discontinuing lower priority programs.

Similarly, the PPBS process has a significant impact on program stability and affordability. For example, the Office of the Under Secretary of Defense (Comptroller) issued a Program Budget Decision that reduced the Tactical Missile System Program by \$24.1 million in FY 1996 as part of the PPBS process. This action eliminated FYs 1996 and 1997 not-to-exceed production contract options and increased missile unit costs by 35 percent from \$0.877 million to \$1.181 million. The FY 1996 not-to-exceed contract option assumed leveling between two buys (Blocks I and IA), with a missile unit cost The reduced Program Budget Decision funding of of \$0.877 million. \$107.4 million procured only 91 missiles (50 Block I and 41 Block IA), not the 120 missiles necessary in FY 1996 to maintain the not-to-exceed option. In addition, the missile unit cost increased because the manufacturing facility was dedicated to Tactical Missile System production and set costs had to be absorbed regardless of the quantity procured. The purchase of only 41 Block IA missiles increased procurement unit costs, negated the existing contract option, created a baseline breach, delayed first-unit-equipped date, and required program restructuring.

As a result, DAB and PPBS process decisionmakers are approving less than optimal production rates for major Defense acquisition programs. Affordability-induced stretch-outs result in inefficient program acquisitions. Specifically:

- o unit and total costs for programs are increased,
- o quantities procured are reduced because of higher unit costs, and
- o schedules for acquiring needed systems are stretched out.

While it is outside the scope of this audit, the audit results showed that relevant information concerning the impact of inefficient procurements on program cost and schedule was not routinely provided to decisionmakers for major Defense acquisition programs and for the PPBS process. An ideal way for management to correct this shortcoming would be for program managers of major Defense acquisition programs to analyze the impact of inefficient procurement rates on program cost and schedule as part of the affordability assessment submitted at

program milestone reviews and to update the affordability assessment, as needed, for use by the Office of the Assistant Secretary of Defense (Program Analysis and Evaluation) during PPBS deliberations.

## **Management Comments**

We provided a draft of this report to the addressees on January 4, 1996. Because we made no recommendations, no official comments were required and none were received. Therefore, we are providing this memorandum report in final form.

We appreciate the courtesies extended to the audit staff. For additional information on this report, please contact Mr. John E. Meling, Audit Program Director, at (703) 604-9091 (DSN 664-9091) or Mr. Brian M. Flynn, Audit Project Manager, at (703) 604-9076 (DSN 664-9076). Enclosure 4 lists the distribution of this report. The audit team members are listed inside the back cover.

Robert J. Lieberman Assistant Inspector General for Auditing

Enclosures

## **Definitions of Technical Terms**

Affordability. A determination as to whether the life-cycle cost of an acquisition program is in consonance with the long-range investment and force structure plans of the Department of Defense and DoD Components.

Cost and Operational Effectiveness Analysis. An analysis of the estimated costs and operational effectiveness of alternative materiel systems to meet a mission need and the associated program for acquiring each alternative.

Cost-Effectiveness. A measure of the operational capability a system adds as a function of its life-cycle cost.

Defense Acquisition Board. The senior DoD acquisition review board chaired by the Under Secretary of Defense for Acquisition and Technology. The Vice Chairman of the Joint Chiefs of Staff is the Vice-Chair. Other members of the Board are the Under Secretary of Defense (Comptroller); the Director of Defense Research and Engineering; the Assistant Secretary of Defense (Program Analysis and Evaluation); the Deputy Under Secretary of Defense for Acquisition and Technology; the Director of Operational Test and Evaluation; Service Acquisition Executives of the Army, Navy, and Air Force; the appropriate Defense Acquisition Board Committee Chair; and the Defense Acquisition Board Executive Secretary. The Chair may invite other persons to attend.

Defense Planning Guidance. Document issued by the Secretary of Defense to DoD Components providing strategic framework for developing the Service Program Objective Memorandums. The Defense Planning Guidance results from the planning efforts of the Joint Staff, Office of the Secretary of Defense, and the Services. The Defense Planning Guidance is issued every other (odd) year in connection with the 2-year budget process.

Defense Program Projection. An assessment of the long-term consequences of current policies and programs conducted jointly by the offices of the Under Secretary of Defense for Acquisition and Technology and the Assistant Secretary of Defense (Program Analysis and Evaluation). The assessment involves a detailed projection nearly 20 years into the future of procurement plans for about 200 major investment programs and forecasts the resulting trends in force structure, fleet aging, and obsolescence. In this context, the Defense Program Projections help identify potential overprogramming and "bow wave" issues. The Defense Planning Projection also assesses the areas of greatest risk to the long-term investment program.

Defense Resources Board. A board, chaired by the Deputy Secretary of Defense, established to facilitate decisionmaking during all phases of the PPBS process. Board members include the Secretaries of the Military Departments; Chairman of the Joint Chiefs of Staff; the Under Secretaries of Defense for Acquisition and Technology, Comptroller, and Policy; and the Assistant Secretary of Defense (Program Analysis and Evaluation).

Future Years Defense Program. The DoD document that summarizes forces and resources associated with programs approved by the Secretary of Defense. The FYDP contains prior year, current year, the biennial budget years, and the following 4 years for resources plus 3 more years for force structure. It is usually published four times during the biennial PPBS cycle: in May of the even-numbered year to reflect Service Program Objective Memorandum submission, in September of the even year to reflect the Service Budget Estimate Submission, in January of the odd-numbered year to reflect the President's Budget submission, and in January of the next even year to reflect updating the second year of the President's Budget submission. It displays the total DoD resources programmed by fiscal year.

Independent Cost Analysis. An evaluation of program cost estimates conducted by an impartial body disassociated from the management of the program.

Independent Cost Estimate. A cost estimate prepared by an impartial body outside the chain of authority responsible for acquiring or using the goods or services.

Life-Cycle Cost. The total cost to the Government of acquisition and ownership of a program or system over its useful life. It includes the cost of development, acquisition, support, and disposal.

**Program Decision Memorandum.** The Secretary of Defense's approval of a Military Department or Defense Agency Program Objective Memorandum. It is issued after Defense Resources Board deliberations in July or August every 2 years during the biennial PPBS process.

Planning, Programming, and Budgeting System. The primary resource allocation process of DoD. One of three major decisionmaking support systems for Defense acquisition, it is a formal, systemic structure for making decisions on policy, strategy, and the development of forces and capabilities to accomplish anticipated missions. PPBS is a cyclical process containing three distinct but interrelated phases: planning, which produces Defense Planning Guidance; programming, which produces approved Program Objective Memorandums for the Military Departments and Defense Agencies; and budgeting, which produces the DoD portion of the President's budget. The PPBS is a biennial process starting in February of each odd-numbered year with national security guidance to initiate the planning phase and ending in February of the next odd-numbered year with the President's budget submission.

President's Budget. The Federal Government budget for a particular fiscal year the President transmits to Congress on the first Monday in February in accordance with the Budget Enforcement Act of 1992. It includes all agencies and activities of the executive, legislative, and judicial branches.

Program Objective Memorandum. A biennial memorandum in prescribed format submitted to the Secretary of Defense by the DoD Component head. The memorandum recommends the total resource requirements and programs within the parameters of the Secretary's fiscal guidance. A major document in

the PPBS, it ultimately becomes a budget for each Component. The Program Objective Memorandum is the principal programming document that details how a Service/Agency proposes to respond to assignments in the Defense Planning Guidance and satisfy its assigned functions of the FYDP. The Program Objective Memorandum shows its programmed needs for the next 2 years, including manpower, force levels, procurement, facilities, personnel issues, and research and development.

Service Acquisition Executive. A single official within a DoD Component who is responsible for all acquisition functions within that Component.

Selected Acquisition Report. A standard, comprehensive, summary status report for a major Defense acquisition program that is required for periodic submission to Congress. The report includes key cost, schedule, and technical information for a specific program.

# **Summary of Prior Audits**

No audit coverage within the last 5 years has focused exclusively on a review of affordability assessments for major Defense acquisition programs. However, the following audits identified problems relating to affordability, cost estimating, and cost-effectiveness of proposed acquisition strategies.

## **General Accounting Office**

General Accounting Office (GAO) Report No. NSIAD-95-213 (OSD Case No. 1004), "Future Years Defense Program: 1996 Program Is Considerably Different From the 1995 Program," September 1995. The report stated that from 1995 to 1996, the FYDP increased about \$12.6 billion. The report further stated that approximately \$27 billion in planned weapon system modernization programs over 4 years had been eliminated, reduced, or deferred to the year 2000 and beyond, which resulted in a more costly Defense program. The report contained no recommendations.

GAO Report No. NSIAD-94-210 (OSD Case No. 9731), "Future Years Program: **Optimistic** Estimates Lead to Overprogramming," July 1994. The report stated that the DoD 1995 through 1999 FYDP revealed a substantial amount of risk that resulted in overprogramming. The report further stated that the DoD 1995 through 1999 FYDP was overprogrammed by \$20 billion due to negative accounting entries; \$32 billion in projected savings that may be only partially realized; and about \$112 billion in potential cost increases for base closures, weapon systems, personnel pay, environmental remediation, and peacekeeping operations. The GAO believes DoD used overly optimistic planning assumptions that will lead to program instability, costly program stretch-outs, and program terminations. DoD officials did not agree with the GAO methodology for estimating risk in the FYDP. The report contained no recommendations.

GAO Report No. NSIAD-93-49 (OSD Case No. 9096), "Antiarmor Weapons Acquisitions-Assessments Needed to Support Continued Need and Long-Term Affordability," March 1993. The report stated that the Services had rarely assessed the long-term affordability of their antiarmor acquisition programs and the Office of the Secretary of Defense had not issued guidance on how to assess the long-term affordability of programs. The report recommended that the Services assess the long-term affordability of antiarmor acquisitions as required by the DoD 5000 regulations. The DoD generally agreed with the GAO finding and recommendation. The Office of the Secretary of Defense deferred action on the recommendation due to pending acquisition reform.

GAO Report No. NSIAD-91-280 (OSD Case No. 8733), "Tactical Missile Acquisitions Understated Technical Risks Leading to Cost and Schedule Overruns," September 1991. The report stated that all 12 missile systems

selected for review had experienced cost and schedule overruns. The report recommended that the Secretary of Defense ensure that the Director, Defense Research and Engineering, independently review program office technical risk assessments and further ensure that the results of these technical reviews are reflected in the Cost Analysis Improvement Group's cost analyses. No comments were requested or received on this report.

## Inspector General, DoD

Report No. 94-111, "Acquisition of the Advanced Field Artillery System," May 25, 1994. The report stated that the Army continued to develop the Advanced Field Artillery System and eight other major systems, which were estimated to cost \$71.4 billion, despite an interactive analysis of multiple systems that questioned the systems' contributions to total force effectiveness and affordability at projected funding levels. The report recommended that the Army discontinue funding systems that do not contribute significantly to total force effectiveness or are not affordable at projected funding levels. The Acting Assistant Secretary of the Army (Research, Development and Acquisition) nonconcurred with the recommendation and stated that the Inspector General, DoD, based his conclusions on an outdated Valued-Added Analysis that was issued in June 1992 and that subsequent analyses performed in December 1992 recommended the Advanced Field Artillery System as the preferred system for procurement. The Army decided to pursue development of the Advanced Field Artillery System.

Report No. 92-OIG-01, "Independent Cost Estimating for Major Defense Acquisition Programs," February 5, 1992. The report stated that the February 23, 1991, revisions to DoD Directive 5000.1, 5000.2, and 5000.2M had significantly expanded DoD policy guidance pertaining to cost-estimating processes and enhanced the effectiveness and efficiency of the cost-estimating process in meeting the needs of DoD acquisition managers. The report made 10 recommendations, one of which pertained to affordability assessments. The report recommended the Secretary of the Army transfer responsibility for developing the Army Cost Position from the Army Cost and Economic Analysis The Assistant Secretary of the Army Center to the Army Comptroller. (Financial Management) nonconcurred with the recommendation and stated that having another organization perform the Army Cost Position responsibility would duplicate capability and staff expertise within the Office of the Assistant Secretary of the Army (Financial Management). The Army Cost and Economic Analysis Center still develops the Army Cost Position.

Report No. 89-055, "Independent Cost Estimating for Major Systems," February 24, 1989. The report stated that the Services omitted or understated elements of system life-cycle costs from independent cost estimates prepared for Defense Acquisition Board milestone reviews. The report recommended that the Assistant Secretary of Defense (Program Analysis and Evaluation) issue a policy memorandum to the Services emphasizing that independent cost estimates should include all program costs regardless of funding source or management control in accordance with DoD Directive 5000.4. The Deputy Assistant Secretary of Defense (Resource Analysis) agreed that cost estimates should

include all incremental resource requirements attributable to the decision at hand, but did not agree that this purpose was best served by defining the requirement in a directive. However, the auditors' recommendations were satisfied when DoD Directive 5000.4 was revised on November 24, 1992.

# **Organizations Visited or Contacted**

## Office of the Secretary of Defense

Under Secretary of Defense for Acquisition and Technology, Washington, DC Director, Acquisition Program Integration, Washington, DC Director, Program Analysis and Evaluation, Washington, DC Deputy Director, General Purpose Programs, Washington, DC Director, Force Planning Division, Washington, DC Director, Land Forces Division, Washington, DC

## **Department of the Army**

Assistant Secretary of the Army (Research, Development and Acquisition), Washington, DC
Program Executive Officer, Field Artillery Systems, Picatinny Arsenal, NJ
Deputy Chief of Staff Operations and Plans, Washington, DC
Director, Force Programs, Washington, DC

U.S. Army Missile Command, Redstone Arsenal, AL
Program Manager, Army Tactical Missile System - Brilliant Anti-Armor
Submunition, Redstone Arsenal, AL

U.S. Army Tank-Automotive and Armaments Command, Warren, MI Program Manager, Crusader Program Office, Picatinny Arsenal, NJ

# Department of the Navy

Naval Air Systems Command, Arlington, VA
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Naval Sea Systems Command, Arlington, VA
Program Manager, LPD-17, Amphibious Transport Dock-17 Ship Program Office,
Arlington, VA

## Department of the Air Force

Deputy Chief of Staff Plans and Operations, Washington, DC
Directorate of Weather, Resources Division, Washington, DC
Programs and Evaluation, Washington, DC
Directorate of Programs and Evaluation, Resources and Program Analysis Division—
Space, Washington, DC
Program Manager, Defense Meteorological Satellite Program, Los Angeles Air Force

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# Other Defense Organization

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Assistant Secretary of the Army (Research, Development and Acquisition)

Program Executive Officer, Armored Systems Modernization

Program Executive Officer, Field Artillery Systems Program Executive Officer, Tactical Missiles

Commander, U.S. Army Aviation and Troop Command

Program Manager, Utility Helicopters

Commander, U.S. Army Missile Command

Program Manager, Army Tactical Missile System/Brilliant Anti-Armor Submunition

Commander, U.S. Army Tank-Automotive and Armaments Command

Program Manager, Crusader

Auditor General, Department of the Army

# Department of the Navy

Assistant Secretary of the Navy (Financial Management and Comptroller)

Assistant Secretary of the Navy (Research, Development and Acquisition)

Program Executive Office, Air Anti-Submarine Warfare, Assault and Special Missions

Program Executive Office, Cruise Missiles Project and Unmanned Aerial Vehicles Joint Project

Program Executive Office, Mine Warfare

Program Executive Office, Space Communications and Sensors

Program Executive Office, Submarines

Program Executive Office, Tactical Air Programs

Program Executive Office, Theater Air Defense

Program Executive Office, Undersea Warfare

Direct Reporting Program Manager, Advanced Amphibious Assault

## Department of the Navy (cont'd)

Naval Air Systems Command Naval Sea Systems Command

Program Manager, Air-to-Air Missile

Program Manager, LPD-17, Amphibious Transport Dock-17 Ship Program Office,

Arlington, VA

Space and Naval Warfare Systems Command

Auditor General, Department of the Navy

## Department of the Air Force

Assistant Secretary of the Air Force (Acquisition)

Assistant Secretary of the Air Force (Financial Management and Comptroller)

Program Executive Office, Bombers, Missiles and Trainers

Program Executive Office, Space

Air Combat Command

Air Force Materiel Command

Aeronautical Systems Center

**Electronic Systems Center** 

Space and Missile Systems Center

Program Manager, Defense Meteorological Satellite Program

Air Force Space Command

Air Mobility Command

Auditor General, Department of the Air Force

# Other Defense Organizations

Director, Defense Contract Audit Agency

Director, Defense Logistics Agency

Director, National Security Agency

Inspector General, National Security Agency

Defense Contract Management Command

Advanced Research Projects Agency

# Non-Defense Organizations and Individuals

Office of Management and Budget

Technical Information Center, National Security and International Affairs Division,

General Accounting Office

Chairman and ranking minority member of the following congressional committees and subcommittees:

Senate Committee on Appropriations

Senate Subcommittee on Defense, Committee on Appropriations

Senate Committee on Armed Services

Senate Committee on Governmental Affairs

House Committee on Appropriations

House Subcommittee on National Security, Committee on Appropriations

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# Non-Defense Organizations and Individuals (cont'd)

House Committee on Government Reform and Oversight House Subcommittee on National Security, International Affairs, and Criminal Justice, Committee on Government Reform and Oversight House Committee on National Security

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